STATE OF NEW MEXICO
TAXATION AND REVENUE DEPARTMENT
OIL AND GAS PROCEEDS
REMITTEE'S QUARTERLY TAX PAYMENT

Who Must File: Remittees (recipients) of oil and gas proceeds from oil and gas production from a well located in New Mexico who enter into an agreement with a remitter (payor) to pay the tax required to be withheld by the remitter, according to the Oil and Gas Proceeds and Pass-Through Entity Withholding Tax Act (7-3A-1 NMSA 1978) must submit to the Department the tax due on Form RPD-41357, *Oil and Gas Proceeds Remittee's Quarterly Tax Payment*. The agreement may be made by completing Form RPD-41353, *Nonresident Owner's or Remittee's Agreement to Pay Withholding On Behalf of a Pass-Through Entity or Remitter*.

When to File: The tax is due on or before the 25th day of the month following the close of the calendar quarter in which the oil and gas proceeds were paid. If the due date of the return falls on a Saturday, Sunday or state or national legal holiday, the return is timely if the postmark bears the date of the next business day. If no payment of oil and gas proceeds was made for a reporting period, no return is due.

Where to File: Mail only the bottom portion with your payment to: New Mexico Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123. Make the check or money order payable to the New Mexico Taxation and Revenue Department. Retain the top portion for your records. For assistance call (505) 827-0825.

Remittee FEIN or SSN: Check one: ☐ FEIN   ☐ SSN

Remittee name:

Street/box:

City, state, ZIP: Check if outside the U.S. ☐

Remitter name:

Remitter FEIN or SSN: Check one: ☐ FEIN   ☐ SSN

Quarterly report period:

Beginning (mm-dd-yy)   Ending (mm-dd-yy)

Round to nearest whole dollar.

	Amount	
1. Amount of required tax to be paid	1.	.00
2. Penalty	2.	.00
3. Interest	3.	.00
4. TOTAL	4.	.00

▽ **PLEASE CUT AND RETURN BOTTOM PORTION WITH YOUR PAYMENT** ▽

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Remittee FEIN or SSN: Check one: ☐ FEIN   ☐ SSN

Remittee name:

Street/box:

City, state, ZIP: Check if outside the U.S. ☐

Remitter name:

Remitter FEIN or SSN: Check one: ☐ FEIN   ☐ SSN

Quarterly report period:

Beginning (mm-dd-yy)   Ending (mm-dd-yy)

Round to nearest whole dollar.

	Amount	
1. Amount of required tax to be paid	1.	.00
2. Penalty	2.	.00
3. Interest	3.	.00
4. TOTAL	4.	.00

Check if amended ☐

Signature _____   Date _____   E-mail address _____

Mail to: Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123

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